## **CHAPTER 1059**

## AUDITING OF CLAIMS OF MERGED AREAS S.F. 2077

AN ACT relating to the auditing of claims by a board of directors of a merged area.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Chapter 280A, Code 1981, is amended by adding the following new section:

NEW SECTION. CLAIMS. The board of directors of each merged area shall audit claims against the merged area to ensure proper and just payment of all claims. Each payment shall be made payable to the vendor entitled to receive the payment with appropriate justification to ensure that the payment is in accordance with generally accepted accounting principles and procedures and in accordance with the system prescribed under section 280A.25, subsection 10. The board may designate one or more members of the board or may employ a certified public accountant to perform and certify the audit to the board to comply with this section.

Approved April 5, 1982

## CHAPTER 1060

ATTORNEYS ASSISTING FIDUCIARY OF AN ESTATE S.F. 2223

AN ACT relating to the designation of attorneys employed to assist a fiduciary of an estate.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 633.82, Code 1981, is amended to read as follows:

633.82 DESIGNATION OF ATTORNEY. The designation of the attorney or attorneys employed by the fiduciary to assist him in the administration of the estate shall be filed in said the estate proceedings. Such The designation shall state the attorney's name and, post-office address, and telephone number. The designation shall clearly state the name of the attorney who is in charge of the case and the attorney's name shall not be listed by firm name only.

Approved April 5, 1982